

BIHAR STAMP (PAYMENT OF DUTY BY MEANS OF E-STAMPING) RULES, 2020

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2. CHAPTER -1 PRELIMINARY Short Title, extent and commencement.— (I) This Rule shall be called "The Bihar Stamp (Payment of Duty by means of e-Stamping) Rules, 2020". It shall extend to the whole of the State of Bihar. (2) (3) It shall come into force with effect from the date of Publication in official Gazette. (4) This rule will be in force in pursuance to Notification No.-204() Dt.- 02.0.5.2017 & Agreement related to that. Definitions. — In these rules, unless the context otherwise requires.- (a) (b) (c) (d) (e) (D) (g) (h) (i) (j) (k) (1) (m) "Act" means the Indian Stamp Act, 1899 (2 of 1899) ; "Agreement" means the Agreement executed under rule 6 ; "Appointing Authority" means the Inspector-General of Registration appointed under sub-section (I) of section 3 of the Registration Act, 1908. "Authorized Collection Centre (ACC)" means an agent appointed by the Central Record-keeping Agency, with prior approval of the Appointing Authority to act as an intermediary between the Central Record-keeping Agency and the stamp duty payer for collection of stamp duty and for issuing e-Stamp certificates; "Central Record-keeping Agency (CRA)" means an agency appointed under rule 4 for computerization of stamp duty administration system; "Chief Controlling Revenue Authority (CCRA)" means the Principal Secretary/Secretary, Prohibition, Excise & Registration Department, Bihar, Patna. "Department" means the Department of Prohibition, Excise & Registration Department (Registration), Government of Bihar. "e-Stamp Certificate" means an electronically generated impression on paper to denote the payment of Stamp duty, Registration fee and other fee/charges, by the Central Record-keeping Agency; "Form" means Forms appended to these rules; "State" means the State of Bihar; "Stamp duty" means the duty payable under the Indian Stamp Act, 1899; "Registration fee" means the fee payable under the Registration Act, 1908; "Other fee" means the fee payable under the other related Acts; 18 8 2021 CHAPTER -11 CENTRAL RECORD-KEEPING AGENCY 3. Eligibility for appointment as Central Record-keeping Agency.— Any Public

Financial Institution or Scheduled Bank or Body Corporate engaged in providing depository services appointed by the Central Government or recognized by the State Government shall be eligible for appointment as Central Record-keeping Agency

4. Appointment of Central Record-keeping Agency.— The Appointing Authority shall appoint, by notification published in the official Gazette, an agency to function as the Central Record-keeping Agency for the State or for the specified districts or places in the State. Recommendations, if any, of the Central Government regarding appointment of Central Record-keeping Agency, issued from time to time shall be preferred

5. Terms of appointment.—The terms of appointment Of the Central Record- keeping Agency appointed under the rule shall be five years from the date as notified by the Department. It may be renewed under the provisions of Rule-8

6. Agreement, Undertaking and indemnity bond: —(1) The Central Record-keeping Agency shall execute an Agreement with the Appointing Authority. (2) The terms and conditions of the Agreement may be modified by mutual consent of both the parties; (3) The Central Record-keeping Agency shall execute an Undertaking-cum- Indemnity Bond and Bank guarantee in favour of the State

7. Termination of appointment of Central Record-keeping Agency: —(1) The appointment of the Central Record-keeping Agency may be terminated at any time by the Appointing Authority before the expiry of the tenure of appointment stipulated in rule 5 on the ground of any breach of obligations or terms of Agreement or financial irregularity or for any other bona fide and sufficient reason. (2) The decision to terminate the appointment under sub-rule (1) shall be made after the Central Record-keeping Agency has been given one month's notice specifying the details of grounds for such termination. (3) If the ground, on which the Appointing Authority has decided to terminate the appointment, is such that it has also caused loss of revenue to the State, the Central Record-keeping Agency shall be bound to pay the entire amount of revenue loss, in addition to such amount of penalty as may be imposed by the Appointing Authority. (4) On termination of appointment under this Rule, the Central Record-keeping Agency shall transfer all the data generated during the period of appointment to the Government. After the termination of the appointment, the Central Record-keeping Agency, shall not use or cause to be used the data generated during the period of appointment for its business or any other purpose

8. Renewal of appointment: —(1) The application for renewal of appointment of the Central Record-keeping Agency shall be submitted before the Appointing Authority at least three months before the date of expiry of the terms of appointment. (2) The Appointing Authority, before taking any decision on the application, may call for any information or record from the concerned offices or Central Record-keeping Agency or Authorized Collection Centre or any other person or institution or authority. 8 2021 19 (3) The Appointing Authority, if satisfied about propriety and justification of the services of the CRA, may renew the terms of appointment. (4) If the Appointing Authority decides to renew the appointment, a fresh Agreement in form as prescribed by the Department and fresh Undertaking- cum-Indemnity Bond, shall be executed by the Central Record-keeping Agency. (5) "The Appointing Authority may, for reasons to be recorded in writing, refuse the renewal of appointment

9. Duties of the Central Record-keeping Agency: —The Central Record-keeping Agency shall be responsible for. — (a) (b) (c) (d) (e) (f) (g) (h) Providing software infrastructure, in consultation with the Appointing Authority, (including its connectivity with the main server), in specified districts or places such as the offices Of Sub-Registrar/District Sub- Registrar, Authorized Collection Centre and at such places in the State as may be specified, from time to time, by the Appointing Authority ; Providing suitable & adequate training for operation and the use of the system to the personnel of the Department, as may be specified from time to time by appointing authority; Selecting Authorized Collection Centre for collection of stamp duty and issuing e-Stamp certificate. Coordinating between the Central Server of Central Record-keeping Agency, the Authorized Collection Centre and the offices of the Sub- Registrar, District Sub-Registrar or any other office or place in the State, as may be specified, from time to time, by the Appointing Authority; Providing data related to all details of each e-Stamp certificate issued at an interval of half an hour to the data base of department by the method of synchronization; Providing any data related to e-Stamp certificate whenever required by the department; Collecting stamp duty, registration fee and other fee etc and remitting it to the prescribed Head of Account of the State in accordance with these

rules, and Preparing and providing various reports as required under these rules and as directed by the Appointing Authority, from time to time. IO. Specification of software to be used by the Central Record-keeping Agency: — (l) The Central Record-keeping Agency, in consultation with the Appointing Authority, shall design and use such software, with the following minimum details on each e-Stamp certificate and shall comply with such other requirements as may be directed by the Appointing Authority namely :- (a) (b) (c) Distinguished serial number or Unique Identification number of the e- Stamp certificate so that, it is not repeated on any other e-Stamp certificate during the life time of the e-Stamping system; Date and time of issue of the e-Stamp certificate; Amount of stamp duty, registration fee and other fee/charges paid through the e-Stamp certificate, in words and figures; 20 (3RTT8TOT). 8 2021 (d) Name and Father's/Husband Name of the person for whom the e-Stamp certificate is issued; (e) Brief description of the instrument on which stamp duty is intended to be paid. (f) User Id of the official issuing the e-Stamp certificate; (g) Code and name of location of the e-Stamp certificate issuing branch of the Central Record-keeping Agency or Authorized Collection Centre; (h) Any other distinguishing mark of the e-Stamp certificate e.g. bar code or security code; (i) Space for signature and seal of the e-Stamp certificate issuing officer or authorized signatory of the Central Record-keeping Agency; (j) Providing facilities to the Registering officers, District Registrar, or any other officer, authorized in this behalf by the chief controlling Revenue Authority to disable or lock the e-Stamp certificate, to prevent the repeated use of any e-Stamp certificate; (k) Providing user-id and passwords to the designated or authorized officials of the Department to search and view any e-Stamp certificate and to access Management Information System and Decision Support System Reports; (l) Availability of details of the issued e-Stamp certificate on the e-Stamping server maintained by the Central Record-keeping Agency; (2) Software shall be upgraded to latest version after the approval of appointing authority. CHAPTER -111 AUTHORIZED COLLECTION CENTRE 11. Appointment of the Authorized Collection Centre The Central Record- keeping Agency shall appoint Authorized Collection Centres with the prior approval of the Appointing Authority to act as an intermediary between the Central Record-keeping Agency and the fee payee for collection of fees and for issuing e-Stamp certificate

12. Eligibility for appointment of Authorized Collection Centre.—Any Scheduled Bank or Financial Institution controlled by the Central or State Government or Post office or such other agencies as approved by the Appointing Authority shall be eligible for appointment as Authorized Collection Centre

13. Collection of fees by Central Record-keeping Agency.— All the offices or branches of the Central Record-keeping Agency or Authorized Collection Centre, shall be entitled to collect the amount of fees from the fees payee of any particular area as may be specified by the Appointing Authority, from time to time

14. Commission for collecting duty and fee.—The Central Record-keeping Agency shall charge a commission for collecting Stamp duty, Registration fee & other fee from the Department as per the terms and condition of the Agreement

15. Claim for Commission by Central Record-Keeping Agency.—The bill related to payment of commission shall be submitted every quarter for each financial year with the verification certificate of a Chartered Accountant who should be a holder of certificate of practice issued under the Chartered Accountants Regulation, 1988. An office/ACC wise 8 2021 21 Collection report, verified by respective registering officer, shall be submitted with the bill related to payment of the commission. The Department after receiving the bill shall reconcile the deposit amount with online Government Receipt portal of Finance Department and after that necessary payment shall be made

16. Infrastructure—The Authorized Collection Centre's shall be adequately equipped with the required computer systems, printers, internet connectivity, electricity with uninterrupted power backup facilities and other related infrastructure which are necessary to implement the e-Stamping system as specified by the Central Record-keeping Agency, from time to time, in consultation with the Appointing Authority. The cost of equipments, internet connectivity, electricity including power backup and infrastructure shall be borne by the Central Record-keeping Agency

17. Termination of agency of the Authorised Collection Centre(s) .— The Appointing Authority may, at any time, for reasons to be recorded in writing, direct the Central Record-keeping Agency to terminate the engagement of any Authorised Collection Centre and upon such direction, the Central Record- keeping Agency shall terminate the engagement of such Authorised Collection Centre and upon such termination shall cease to function any more, for all purposes of these rules.

CHAPTER -IV REMITTANCE OF THE STAMP DUTY AND (JIMER FFES TO STATE GOVERNMENT ACCOUNT

18. Remittance of Stamp Duty and fees by the Central Record-keeping Agency:- (1) The Central Record-keeping Agency shall be duty bound to remit to the State Government the consolidated amount of fees collected by its offices or branches and by its Authorised Collection Centre's to the Head of Account/ Pooling Account of the State Government as may be notified by the Appointing Authority, in the manner mentioned hereunder, namely:

- (a) In case the fee is collected by way of cash or Real Time Gross Settlement (R T G S) or National Electronic Fund Transfer (NEFF) or Electronic Clearance System or any, other mode of Electronic Transfer of Funds, the Central Record-keeping Agency shall remit the consolidated amount of fees to the notified Head of Account/ Pooling Account of the State Government not later than the closing of the next working day (T+1), after the day of realization of the Cheque/Demand Draft. (b) In case the stamp duty is collected by way of Pay Order or Demand Draft, the Central Record-keeping Agency shall remit the consolidated amount of fee to the notified Head of Account/ Pooling Account of the State Government on next working day (T+1), after the day of such collection of the amount of fees. (2) The method of remittance Of the fees by the Central Record- keeping Agency to the notified Head of Account/ Pooling Account of the State Government shall be through Electronic Clearing System, Challan or otherwise as may be directed by the Appointing Authority, from time to time. 22 8 2021 (3) The remittances referred to, in this rule shall be made to the Pooling Account of the Bank authorised by the State Government and the Central Record-keeping Agency shall maintain the daily account of such remittances in the Register in

Form I. CHAPTER- V PROCEDURE FOR ISSUE OF E-STAMP CERTIFICATE 19. Application for e-Stamp certificate.— Any person paying fee may approach any of the Central Record-keeping Agency or the Authorised Collection Centre or through online method on the website of Central Record-keeping Agency and furnish the requisite details in Form 2 along with the requisite amount, for getting the e-Stamp certificate



20. Mode of payment of stamp duty:- (1) The payment for purchase of e-Stamp certificate may be made by means of cash, pay order, demand draft, Electronic Clearing System, Real Time Gross Settlement (RTGS) or National Electronic Funds Transfer (NEFT) or by any other mode of transferring funds as authorised by the Appointing Authority.(2) The Authorised Collection Centre shall issue e-Stamp certificate in



Form-4 for the amount received through any of the modes of payments mentioned in sub-rule (1). (3) The Authorised Collection Centre or Central Record-keeping Agency shall keep a daily account of e-Stamp certificates issued, in a Register to be maintained by them in Form 3



21. Issue ore-Stamp certificate: - (I) The authorised official of the Central Record-keeping Agency or the Authorised Collection Centre shall, on the payment made under rule 18, enter in



Form 2, the requisite information and details as provided by the applicant in the computer system, get the correctness of such details verified by the applicant, take his signature on such Form as proof of verification, download the e-Stamp certificate in the format as in Form 4 and take out its print, sign with permanent black ink with date and affix his official seal on the print-out and issue the e-Stamp certificate to the applicant.(2) The ink to be used in the e-Stamp certificate printer must be non-washable permanent black

22. Size and content of e-Stamp certificate: —(1) The signature and seal showing name and designation of the issuing officer and name and address of the branch of the Central Record- keeping Agency or the Authorised Collection Centre shall be made in permanent non-washable black ink. (2) The e-Stamp certificate shall be printed with specifications and appropriate margin as may be determined by the Appointing Authority. (3) The Central Record-keeping Agency or the Authorised Collection Centre shall ensure that the person who has been authorised to issue e- Stamp certificate, is a regular full time employee of the Central Record-keeping Agency or the Authorised Collection Centre, having suitable credentials. 8 2021 23. Details of e-Stamp certificate to be on website:- 23 (1) The details of the e- stamp certificate issued shall be made available on the e-Stamping server maintained by the Central Record-keeping Agency and shall be accessible to any person authorised by the Appoi nting Authority in this behalf, including the Registering Officers holding a valid user-id and password which shall be provided by the Central Record-keeping Agency. (2) The details of the e-Stamp Certificate for unregistrable instruments shall be maintained separately in the system and a direct "exception reporting" by the e-Stamp central server to the Inspector General of Registration shall be made on daily basis without any manual intervention whereas such reported database shall be preserved in their respective local servers for retrieval, verification and disablement as and when required to be made under Rule-24

24. Use of e-Stamp certificate:- 25.(1) Every instrument written upon paper stamped with an e-Stamp certificate shall be written in such manner that the e-Stamp certificate may appear on the face of the instrument, and a portion of the instrument written below the "e-Stamp certificate", so that the e- stamp certificate cannot be used for, or applied to, any other instrument. (2) No second instrument chargeable with duty shall be written upon using the e-Stamp certificate, upon which an instrument chargeable with duty has already been written. (3) Every instrument written in contravention of sub-rules (1) and (2) shall be deemed to be unstamped. Verification of e-Stamp certificate by the Registering Officer:— (1) The Secretary of the Department, Inspector General of Registration, Deputy Inspector General of Registration, Assistant Inspector General of Registration, All the Registering Officers, District Registrar or any other officer authorized by the Appointing Authority will have an access to the Central Server through Internet so that they shall verify the details of the e-Stamp certificate issued/used in an unregistrable or registrable instrument by entering its distinguishing unique identification number in the computer system by accessing the relevant website of the Central Record-keeping Agency by using the user id and password provided by the Central Record-keeping Agency and verify the details of the certificate with the details displayed on such computer system. (2) All registering officers shall ensure locking of unique identification number of e-Stamp certificate used in the registration office

26. Locking of the distinguishing unique identification number by the Registering Officer or District

Registrar: —(I) Whereas, at the end of the office hours on every working day, the dedicated counter of the Central Record-keeping Agency or the Authorised Collection Centre will provide all the details of e-Stamp certificate in hard copy form, to the Registering Officer. The Registering Officer shall ensure that all the e-Stamp used in their office have been properly locked & marked on the hard copy provided which will be preserved as office record. 24 (aamrrvr). 8 2021 (2) Database Server of Central Record-keeping Agency will be integrated with the Database Server of the Department. After said integration, if it appears to Chief Controlling Revenue Authority (CCRA) that computer system generated process of locking the unique identification number of e-Stamp certificate is fully secure then order will be given for the computer system generated process of locking the unique identification number of e-Stamp certificate after terminating the aforesaid process. CHAPTER-VI CORRECTION, CANCELLATION OF ESTAMP CERTIFICATE AND REFUND OF THE AMOUNT 27. Correction of Error on issued e-Stamp certificate: - (I) Central Record-keeping Agency may on application made in



Form-5 with the period prescribed below, and if the designated counter of Central Record-keeping Agency is satisfied as to the facts, reissue the e-Stamp certificate in the case here in after mentioned.- (a) If the issued e-Stamp certificate is inadvertently and un-designedly spoiled, obliterated or any printing error or any other means rendered unfit or the purpose intended before any instruments written thereon is executed by any person; (b) If the e-Stamp certificate on any document which is written out wholly or in part but which is not signed or executed by any party. (2) The designated counter of Central Record-keeping Agency after receiving the application along with Form-5, will verify and investigate with the applicant's details furnished in earlier application, based on the finding of the verification the agency will issue another e-Stamp certificate, having reference of the old e-Stamp certificate. Both the certificate has to be produced at the time of Registry for locking purpose and the designated counter of Central Record-keeping Agency will inform all the related stake holders through MIS on the same day. (3) All the generated logs related with every application will also be put on hold. The designated counter of Central Record-keeping Agency can charge the cost for issuing the new e-Stamp certificate from the applicant, as fixed by the Chief Controlling Revenue Authority (CCRA). Provided that, unless the application along with Form-5 is submitted to the designated counter of Central Record-keeping Agency from where the original e-Stamp certificate has been issued, until the time the amount against the original e-Stamp certificate has not been transferred to the Account of Government of Bihar. After the amount is transferred to the Account of Government of Bihar, the correction can be done in the e- Stamp certificate by the Central Record-keeping Agency on the basis of a verification report from the concerned District Sub-Registrar



28. Refund of E-Stamp Certificate: - (1) The procedure for refund prescribed under the Indian Stamp Act, 1899 & the Bihar Stamp Rules, 1954, as amended shall apply mutatis mutandis with such modifications as are necessary.(2) An application for refund of 'spoiled' or 'misused' or 'not required' e- Stamp certificate shall be made in the



Form-6 prescribed along with the e-Stamp certificate to the Collector within one Year from the date of 8 2021 25 purchase of the e-Stamp certificate. After one year from the date of issue of the e-Stamp certificate, No refund shall be given. Provided that, in the case e-Stamp is issued before the notification of this rule, the application for refund may be made before the collector within six month from the date this rule comes into force, after that no application shall be accepted for refund. (3) On verification of e-Stamp from the Central Record-keeping Agency and related Registry Office and consolidated challan from the related treasury, the Collector shall cancel and lock the verified e-Stamp certificate and endorse "CANCELLED" on the original e-Stamp certificate with his signature and seal. Central Record-keeping Agency shall verify the deposited account coustmerwise through the consolidated challan. (4) The Collector shall maintain a record of such cancelled e-Stamp certificate in his office. (5) On being satisfied from the verification reports under sub rule-3, if it is established that the applicant has deposited the amount of Stamp duty and Registration fee as indicated in the application and the amount has not been utilized for execution of any document, the amount shall be refunded separately for each head after deducting 10% of the deposited amount subject to a minimum of Rs. 200/- (Rupees two hundred) and a maximum of Rs. 5000/- (Rupees five thousand). (6) After the issue of sanction order by the Collector of concerned district for the refund of amount deposited by the e-Stamping, the Drawing & Disbursing Officer of the concerned registration office shall refund the amount in accordance with sub-nile (5) of Rule-28 after drawing the amount. CHAPTER-VII INSPECTIONS, AUDIT AND APPRAISAL OF THE PERFORMANCE OF THE SYSTEM 29. Power to inspect:- (1) (2) (3) Any officer of the Department authorized in this behalf and any private or public sector technical-cum-audit expert or agency duly authorized by the Appointing Authority in this behalf may inspect all or any of the branches or offices of the Central Record Keeping Agency and Authorised Collection Centre located within its jurisdiction as in the "Schedule of Inspections" placed in From-7. The Appointing Authority may, at any time, suo motu or on receipt of a complaint, direct any official of the Department to inspect any branch or office of the Central Record-keeping Agency or Authorised Collection Centre and to submit report, besides the regular inspections mentioned in sub-rule(I The Accountant General, Bihar may also conduct annual or Special audit of the receipts and remittances made by the Central Record-keeping Agency. 26 8 2021 30. Central Record-keeping Agency or Authorised Collection Centre bound to provide information.—During inspection, the Inspecting officer or the expert or agency may require the Officer in-charge of the branch or offices of the Central Record-keeping Agency or the Authorised Collection Centre to provide any information on soft or hard copy of any electronic or digital record with regard to the collection and remittance of stamp duty relating to any period and the concerned Central Record-keeping Agency or Authorised Collection Centre, as the case may be, shall be bound to provide such information

31. Inspection Report.—The Inspecting officer shall within one week and the technical-cum-audit expert or agency shall, within two weeks from the date Of inspection, submit his or its inspection report to the Appointing Authority or Chief Controlling Revenue Authority

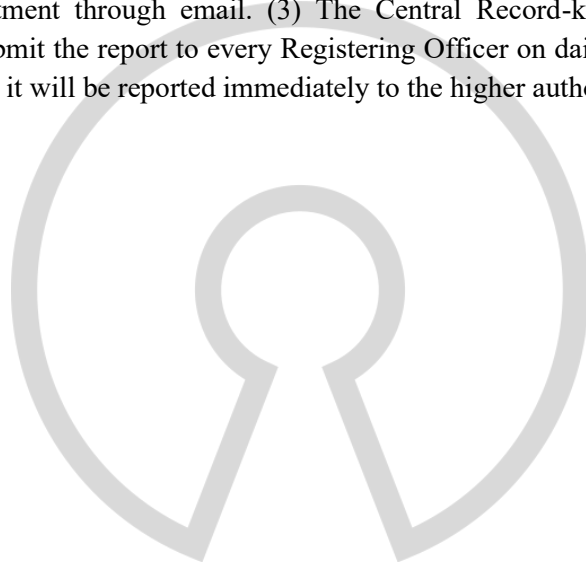
32. Chief Controlling Revenue Authority or Appointing Authority to take appropriate action.—The Chief Controlling Revenue Authority or the Appointing Authority may, on receipt of such inspection report, take appropriate action including imposition of penalty in accordance with Chapter-VIII of the rule or termination of appointment of Central Record-keeping Agency or the Authorised Collection Centre if circumstances so warranted, after giving it a reasonable opportunity of being heard. CHAPTER-VIII PENALTY FOR OMISSIONS AND VIOLATIONS 33. Penalty for delay in remittance to State Government account.—In case the Central Record-keeping Agency fails to remit the amount of stamp duty Collected within the period as stipulated in rule 17, it shall be liable, as per the terms of the Agreement executed between the Appointing Authority and the Central Record-keeping Agency, to pay, along with the collected amount of stamp duty, and interest calculated on the amount of stamp duty so collected

34. Penalty for omission, irregularity or violation.—If any act, omission, irregularity or violation on the part of the Central Record-keeping Agency or any of its Authorized Collection Centers has resulted in loss of revenue to the Government, the Central Record-keeping Agency shall indemnify such amount of loss of revenue along with interest calculated at the rate of one and half percent per month and penalty not exceeding twice the loss of revenue to the Government. In case, the Central Record-keeping Agency does not pay the amount due to the Government and the penalty imposed by the Appointing Authority under these Rules, such amount may be recovered from the arrear of the commission

35. Resolution of disputes and place for resolving disputes.—In case of any dispute on any issue, the decision of the Appointing Authority shall be final and binding and the place for resolving such disputes shall be at the place where the office of the Appointing Authority situates and function. 8 2021

CHAPTER-IX MANAGEMENT INFORMATION SYSTEM (MIS) OR DECISION SUPPORT SYSTEM (DSS)

36. Central Record-keeping Agency to furnish reports to the department:- (1) The Central Record-keeping Agency shall have to furnish the following information reports to the Chief Controlling Revenue Authority, Appointing Authority or to any other officers specified in this behalf namely: - (a) tracking of all computer system based actions performed by users of branches or offices of the Central Record-keeping Agency and the Authorised Collection Centre pertaining to any specified day or period; (b) total collection report of all branches or offices of the Central Record- keeping Agency and the Authorised Collection Centre pertaining to any specified day or period; (c) report of disabled (locked) e-Stamp certificate relating to all the registration offices of the state or such places or districts of the State where this e-Stamp system is in force, pertaining to any specified day or period; (d) the details of the remittances made by the Central Record-keeping Agency in the notified Head of Account, which are required to be reponed daily, weekly, fortnightly and monthly, or for any required period, individual centre wise, District wise and State wise; (e) report of cancelled e-Stamp certificates relating to any period of all the districts; (f) any other report or information as may be required by the Appointing Authority or the Chief Controlling Revenue Authority, from time to time. (2) All reports mentioned in sub-rule (1) shall be digitally signed and it should be submitted by the Central Record-keeping Agency to the official designated by the department through email. (3) The Central Record-keeping Agency & Authorized Collection Centre will submit the report to every Registering Officer on daily basis and if any variation or irregularities appears then it will be reported immediately to the higher authority of the department



37. Issue of guidelines.—The Chief Controlling Revenue Authority shall issue necessary guidelines or executive instructions, from time to time, not inconsistent with these rules, for the proper implementation of the e-Stamping system. By the order of the Governor of Bihar, AMIR SUBHANI, Add. Chief Secretary to the Government. 28 (oanqror). 8 2021



FORM-I [See Rule 18(3)] Register of Daily Collection and Remittance to Government Account [to be maintained by the Central Record-keeping Agency (CRA)] UIN of Name of PART -1 Amount of Du [Fee Collected Date the CRA/Acc 3 Total LLR & e-Stamp Other Stamp Registration Process No. 1 Date 10 2 Certificate issued 4 Duty 5 PART - 2 Fee 6 Total Fee 7 fees 8 Opening Balance (Previous day's Balance) 11 Amount of Stamp Duty Collected Amount Remitted to Amount Government By Cash 12 By any other mode 13 Collected Account 15 Total Amount Collected 9 Closing Balance (12-13) 16 8 2021 FORM-2 (B) [See Rule 19] Government of Bihar Prohibition, Excise & Registration Department Application for Stamp Duty, Registration & Other Fees 29 Application Dato CRY and District e. Stamp Certificato No. Address Article V•Tkk) Nm -Re,gbterable Regist•mbte e • Duty Registration Fee LLR Fee Discore Fee Total Arnccmt Name e-Mail Pin code Name e-Mail 10 Pin Code Party Type Dt Che / - Order / NEFT/ RTGS Account to Account Details Bank Name Non t-Wne IDD pot JTR'REF/Account No. Acctwnt to ACCOR Castl Pieces. so Grand Total 1 Registrationv•øtmertæs atte e. 2 Samp D.ny. Reostraicn & Otertees shoed be ruded "tto '*acestRupes 3. Stamp Duty F"isiüaüon Acth«Jees should bt confired by 4. Once me • e Starg .P.Osratcn is pmted no ITuRatnnfcNames repossttt. so Nn . 5. refund 'mused stamp rpsgect. •e Reßtry Office Caru'a.'bn charxs be as levied by State Government Name ot the Pany,' Rwresentattye: SUBIN s e- Receipt NO. Stamp I' Registration Received by Depositors Name Mode of Payment Cheque / DO pot REF Account NO. Bank Uarne Name : Brarrh Nar* Signature: Certificate Numb« Signature: First Party Secona Party acashOChequea OACt0AC Ämter Signature Ot ACCs Soal 30 8 2021 [See Rule 19] Government of Bihar Department of Prohibition, Excise & Registration A lication for Non-re •stration ur se Rs. 1000/- or below A licant Name: Father's/Husband Name: Address: Mobile Number: Amount: Signature/Finger print A licant Name: Father's/Husband Name: Address: Mobile Number: Amount: Signature/Finger print Use of Stamp (inword) Signature of Recipient Receipt Use of Stamp (in word) Signature of Recipient 8 2021 FORM - 3 [See Rule 20(3)] Register of Daily Posting of Applications for e-Stamp Certificates and e-Stamp Certificates issued 31 Date Name of the person No. 1 2 (in whose favour the e-Stamp certificate issued) 3 Amount of Stamp Duty paid by way of Cash/D.D./P.O./ any other authorised mode 4 FORM-4 e-Stamp certificate No. and Date 5 Signature of the Purchaser or Authorised Person 6 [See Rule 20(2)] INDIAN NON JUDICIAL Government of Bihar e-Stamp Certificate No. Certificate issue date & time 2

3. Account Reference Unique Doc.Reference 4. Office Name (DSRO/SRO) 5. and Code (DSRO/SRO)
Name of the party 6. Father's/Husband Name 7. Description of document 8. Name of Purchaser 9. IO.
Stamp duty (Rs.) I I. Registration fee (Rs.) 12. LLR & P fee (Rs.) 13. Service Charge (Discore) (Rs.) 14.
Total Amount Paid (Rs.) 8 2021



FORM - 3 [See Rule 20(3)] Register of Daily Posting of Applications for e-Stamp Certificates and e-Stamp Certificates issued 31 Sl. No. 1 2. 3. 4. 5. 6. 7. 8



9. Date **Name of the person 2 (in whose favour the e-Stamp certificate issued)** **3 Amount of Stamp**
Duty paid by way of Cash/D.D./P.O./ any other authorised mode 4



FORM-4 e-Stamp certificate No. and Date 5 Signature of the Purchaser or Authorised Person 6 [See Rule 20(2)] INDIAN NON JUDICIAL Government of Bihar e-Stamp Certificate No. Certificate issue date & time Account Reference Unique Doc. Reference Office Name (DSRO/SRO) and code (DSRO/SRO) Name of the party Father's/Husband Name Description of document Name of Purchaser IO. Stamp duty (Rs.) 11.

Registration fee (Rs.) 12. LLR & P fee (Rs.) 13. Service Charge (Discore) (Rs.) 14. Total Amount Paid (Rs.) 32 8 2021 FORM-5 [See Rule 27(2)] Application For Rectification of e-Stamp Certificate

Application Date Details of e-Stamp Presented for Rectification Certificate Number Tick Particular to be Rectified Article () Name of the party () Father's/Husband Name () Address () Aadhar Number () PAN () Stamp Duty/Registration Fee/ LLR & P fees/DISCORE (Service charge) Other Error / 20 Rectification Name of the Person applying for rectification Please Mark (Q) Name of the a C) Purchaser Name () For Office Use only Application received by Application processed by Note- I. Please Submit the identity proof over the counter 2. Only Signatory may apply for rectification 8 2021 FORM - 6 [See Rule 28(2)]

Application for cancellation of e-Stamp Certificate and refund 33 ACC Date of Application ACC 11) Date MM YYYY Details of the e-Stamp Certificate presented for cancellation and Refund e-Stamp Certificate No. Details of the Party/Purchaser Name, Father's/Husband name & Address of the party with Mob.No.

Name, Father's/Husband name & Address of the Purchaser with Mob.No. Stam Dut e-Stam urchased b Stam dut Amount : e-Stam Certificate No. : a ment details R •stration Fee amount : The information stated above is ture & correct to the best of my knowledge Signature of the Party/Purchaser. Report of the Authorised Officer to Order Cancellation/Refund The details of the e-Stamp Certificate have been verified from the system. The said certificate has not been disabled in the data base of e-Stamp Certificate. The Certificate of verification has been endorsed on the said certificate also. Refund of the amount of Stamp Duty mentioned in the Certificate is recommended. Signature and Seal of the Authorised Officer. For use of the office of Authorised Officer to order Cancellation/Refund Report of the Stamp Clerk Order of the

Authorised Officer to order Cancellation/Refund Signature and Seal of the Authorised Officer. 34

(38TVTOT). 8 2021 FORM - 7 [See Rule 29(1)] SCHEDULE OF INSPECTIONS AND AUDIT OF THE CENTRAL RECORD-KEEPING AGENCY AND THE AUTHORISED COLLECTION CENTRES No. 1 01. 02. 03

04. Name of the Authority/Agency 2 A.I.G. (Division) District Registrar District Sub- Registrar Technical-cum- Financial Expert/ Agency Jurisdiction 3 Within his Range covering commissary Within Registratin District Within Registratin District Whole of the State. RĒrg, Fraquency of Inspection 4 Quarterly Bi-Monthly Monthly Quarterly Points of Inspection 5 Shall verify the overall collections made by the Central Record-keeping Agency/the Authorised Collection Centre and verify the same with the remittances made by Central Record-keeping Agency to the Government. Shall verify the Collections made by Central Record-keeping Agency/ Authorised Collection Centre and the e-Stamp Certificates issued. Shall verify the Collections made by Central Record-keeping Agency/Authorised Collection Centre and the e-Stamp Certificates issued. Shall verify: - (i) The overall collections made by the Central Record-keeping Agency/ the Authorised Collection Centres and verify the same With the remittances made by Central Record- keeping Agency to the Government Account. (ii) The Technical Working and fairness of accounting of the e- Stamping System. AMIR SUBHANI, Authority to whom to submit the re t 6 The Chief Controlling Revenue Authority. The Chief Controlling Revenue Authority The Chief Controlling Revenue Authority Add. Chief Secretary to the Government. (3R7Tt1TVT) 30-571+500-eroaotft01 Website: <http://egazette.bih.nic.in>